

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 103 AND 256  
NEW ALBANY, INDIANA

January 1, 2003 to December 31, 2003





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## OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Mr. Gerald Coleman Ms. Mary DePrez	01-06-02 to 02-29-04 03-01-04 to 01-05-05
Branch Manager	Mr. Richard J. Lesch	01-01-03 to 12-31-04



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Numbers 103 and 256 (Branch) for the period of January 1, 2003, to December 31, 2003. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2003, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

November 10, 2004

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 103 AND 256  
 NEW ALBANY, INDIANA  
 SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
 January 1, 2003 to December 31, 2003

	Branch Number 103	Branch Number 256	Totals (Memorandum Only)
Collections:			
Registrations	\$ 7,714,577	\$ 467,110	\$ 8,181,687
Titles	3,188,653	-	3,188,653
Drivers Licenses	271,944	-	271,944
Watercraft	150,183	-	150,183
Miscellaneous	<u>1,238</u>	<u>-</u>	<u>1,238</u>
Totals	<u>\$ 11,326,595</u>	<u>\$ 467,110</u>	<u>\$ 11,793,705</u>
Distributions:			
State Fees	\$ 5,228,334	\$ 104,837	\$ 5,333,171
County Tax	5,236,483	322,443	5,558,926
Commission Fees	<u>861,778</u>	<u>39,830</u>	<u>901,608</u>
Totals	<u>\$ 11,326,595</u>	<u>\$ 467,110</u>	<u>\$ 11,793,705</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 103 AND 256  
NEW ALBANY, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles and drivers licenses are sold. Fees are uniform throughout the state. The following taxes are collected by the branches: excise tax, surtax, wheel tax, and use tax.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

Note 4. Self-Service Terminal

This report contains financial and statistical information for both New Albany License Branch Number 103 and New Albany License Branch Number 256, a self-service terminal (SST). The manager of New Albany License Branch Number 103 is responsible for maintaining the SST.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBERS 103 AND 256  
 NEW ALBANY, INDIANA  
 STATISTICAL INFORMATION  
 January 1, 2003 to December 31, 2003

<u>Transactions Processed</u>	<u>Branch Number 103</u>	<u>Branch Number 256</u>	<u>Totals (Memorandum Only)</u>
Vehicle Registrations:			
Passenger	46,063	3,207	49,270
Motorcycle	1,457	93	1,550
RV (Housecar)	895	45	940
Light Truck	16,437	947	17,384
Other Truck	661	11	672
Farm Truck	908	32	940
Tractor	27	-	27
Trailer	5,925	266	6,191
Semi-Trailer	1,321	-	1,321
School and Church Bus	94	1	95
Other Bus	85	-	85
Other	37	-	37
Total Vehicle Registrations	<u>73,910</u>	<u>4,602</u>	<u>78,512</u>
Drivers Licenses and Permits:			
Drivers Licenses/Learners Permits	12,718	-	12,718
CDL Licenses/CDL Permits	493	-	493
Placards	1,684	-	1,684
Other	6,591	-	6,591
Total Drivers Licenses and Permits	<u>21,486</u>	<u>-</u>	<u>21,486</u>
Titles:			
Vehicles	17,414	-	17,414
Watercraft	363	-	363
Total Titles	<u>17,777</u>	<u>-</u>	<u>17,777</u>
Total Watercraft Registrations	<u>1,230</u>	<u>-</u>	<u>1,230</u>



STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 103 AND 256  
NEW ALBANY, INDIANA  
EXAMINATION RESULT AND COMMENT

REDECLARED WEIGHT

Three Truck 11,000 plates could not be found in the Hold for Audit Inventory. These plates had been replaced with Truck 10,000 plates in re-weight transactions.

When a plate has been replaced due to re-weighting, the new registration stub/receipt should be attached to the original registration (photocopy or BOSS inquiry) and placed with the plate in the Hold for Audit items. (Branch Operations Policies and Procedures Manual, Branch Filing Procedures Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBERS 103 AND 256  
NEW ALBANY, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on November 16, 2004, with Ms. Bonnie Vandeventer, Team Leader. The official concurred with our finding.